

✓ 30/6
IN THE HIGH COURT OF KARNATAKA AT BANGALORE
DATED THIS THE 5 TH DAY OF JUNE 1998

BEFORE
THE HON'BLE MR.JUSTICE V.K.SINGHAL
WRIT PETITION NO. 10004 to 11 OF 1994

BETWEEN:

M/s. N.G.E.F.Limited.

Byappanahalli,
Old Madras Road,
Bangalore- 560038.

Represented by its Execute
Director (Finance) Sri.
B.R.Shanthakumar. .. Petitioner.

7/8
12/11
(By Sri. S.Narayana. Adv., for petr.)

AND:

1. The Assistant Commissioner
of Commercial Taxes,
Enforcement,
Cross Verification,
South Zone,
Bangalore-52.

2. State of Karnataka

by its Secretary,
Finance Department,
Vidhana Soudha,
Bangalore -560001.

.. Respondents.

(By Sri. S.Sujatha. HCGP for Respts.)

(The Above petitioner and Res-pondents are
common in respect of all the petitions.)

* * *

Writ petition filed under Articles
226 and 227 of the Constitution of India
with an affidavit praying to, quash the
notices dt. 26-2-94 issued by the R1 vide
Annexures 'A' 'B' 'C' 'C' 'E' 'F' 'G' and
'H'. & Etc.,

Writ petition coming on for Orders,
this day the Court made the following:-

O R D E R

Validity of Section 28 (6) of the K.S.T.
Act. has already been upheld by this Court

in the case of M/s PADMINI PRODUCTS
Vs- THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES (W.P.no.13439/93 and
connected matters D.D. 18-3-1997).

The only prayer before me is to direct
the respondent ^{to} complete the assessment.

This appears to be a reasonable request.

The authority having the jurisdiction now
in respect of the year in dispute is
directed to complete the assessment. The
power of provisional assessment though could
have been exercised under section 28(6),
since the year has come to an end it will be
proper that only final assessment is
completed. The respondent No.1 may send
the record to the concerned assessing
authority along with comment /Report and the
evidence available with him for completing
the assessment.

397
-4-

Petitions stand disposed of with the
above observations.

sd/- JUDGE

RR

D

r. by: RR

c. by:

Gopalasamudram

COPY

WZ

ASST. REGISTRAR
HIGH COURT OF KARNATAKA
BANGALORE.

t3/9

